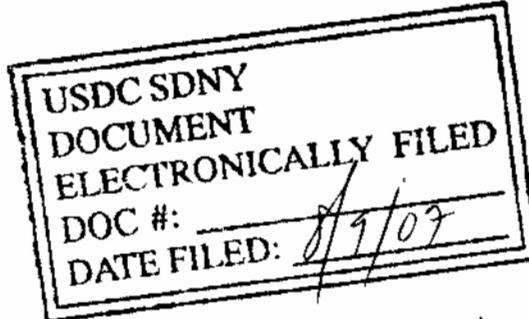


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U.S. DISTRICT COURT
NEW YORK

John B. Koegel, Esq.



LORETTA A. PRESKA
U.S. DISTRICT JUDGE
SDNY

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August 1, 2007

Hon. Loretta A. Preska
United States District Court
500 Pearl Street, Room 1320
New York, New York 10007

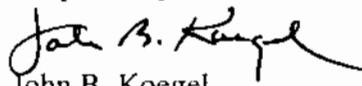
Re: Judy Goffman Cutler v. Art Loss Register, Inc. et.al. / 07 CV 3807(LAP)

Dear Judge Preska:

I represent the Defendant, Art Loss Register, Inc. in the above referenced action.

On Monday, I served and filed a Motion to Dismiss the Amended Complaint that contains a single count pleaded against the Art Loss Register. In connection with that initial appearance, I filed a F.R.C.P. Rule 7.1 statement that the Art Loss Register, Inc. has no corporate parents that are publicly held based on information provided to me by the client. While this statement is accurate because Art Loss Register, Inc. is a New York corporation that is entirely owned by the company created in 1991 in the United Kingdom named International Art and Antiques Loss Register, Ltd., I am now advised that there is one publicly owned company that owns more than 10% of the UK parent. The public company with a greater than 10% share in the UK company is the auction house Sotheby's.

Respectfully submitted,


John B. Koegel

cc: Martin Bressler, Esq.
Michael Mushkin, Esq.